

## § 251.137

(d) Supporting documents, such as consignors' invoices, delivery receipts, bills of lading, etc., or exact copies of the same, may be filed in accordance with the importer's regular accounting and recordkeeping practices.

(Approved by the Office of Management and Budget under control number 1512-0352)

(Sec. 201, Pub. L. 85-859, 72 Stat. 1342, as amended, 1395, as amended (26 U.S.C. 5114, 5555))

[T.D. ATF-116, 47 FR 51573, Nov. 16, 1982, as amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984]

### § 251.137 Retention.

All records required by this part, documents or copies of documents supporting these records, and file copies of reports required by this part to be submitted to the regional director (compliance) or to the district director of customs, shall be retained for not less than three years, and during this period shall be available, during business hours, for inspection and copying by ATF or customs officers. Furthermore, the regional director (compliance) may require these records to be kept for an additional period of not more than three years in any case where he determines retention necessary or advisable. Any records, or copies thereof, containing any of the information required by this part to be prepared, wherever kept, shall also be made available for inspection and copying.

[T.D. ATF-50, 43 FR 20495, May 12, 1978]

#### OTHER RECORDS

### § 251.138 Transfer record.

The transfer record for imported spirits prescribed in § 251.172 shall show the:

- (a) Date prepared;
- (b) Serial number of the transfer record, beginning with "1" each January 1;
- (c) Name and distilled spirits plant number of the proprietor who received the spirits from customs custody;
- (d) Country of origin;
- (e) Name of foreign producer;
- (f) Kind of spirits;
- (g) Age, in years, months and days of the spirits;
- (h) Proof of the spirits;

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(i) Type and number of containers; and

(j) Proof gallons of spirits in the shipment.

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[T.D. ATF-198, 50 FR 8558, Mar. 1, 1985]

### § 251.139 Package gauge record.

When required in this part, a package gauge record shall be prepared to show:

- (a) The date prepared;
- (b) The related transaction record and its serial number; and
- (c) For each package:
  - (1) Package identification or serial number;
  - (2) Kind of spirits;
  - (3) Gross weight;
  - (4) Proof;
  - (5) Proof gallons;
  - (6) Name of warehouseman who received the spirits from customs custody; and
  - (7) Name of importer.

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## Subparts J-K [Reserved]

## Subpart L—Transfer of Distilled Spirits From Customs Custody to Bonded Premises of Distilled Spirits Plant

### § 251.171 General provisions.

Imported distilled spirits in bulk containers may, under the provisions of this subpart, be withdrawn by the proprietor of a distilled spirits plant from customs custody and transferred in such bulk containers or by pipeline to the bonded premises of his plant, without payment of the internal revenue tax imposed on imported spirits by 26 U.S.C. 5001. Imported spirits so withdrawn and transferred to a distilled spirits plant (a) may be redistilled or denatured only if of 185 degrees or more of proof, and (b) may be withdrawn from internal revenue bond for any purpose authorized by 26 U.S.C. chapter 51, in the same manner as domestic distilled spirits. Imported distilled spirits transferred from customs custody to the bonded premises of a